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AUG 31 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

August 31, 2005

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RE: REPLY TO JULY 13, 2005 FINAL OFFICE ACTION
FOR: SERIAL NUMBER 10/710,900; ART UNIT 3654; FILED 8/11/2004;
EXAMINER: WILLIAM ARAUZ RIVERA
TITLE: IMPROVED APPARATUS, SYSTEM AND METHOD FOR DISPENSING PAPER
FROM A PAPER ROLL

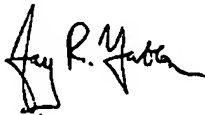
Dear Sir:

Enclosed please find a detailed six (6) page reply to the above-referenced final office action.

This reply is timely filed, and is being filed within TWO MONTHS from the mailing date of this final action. So, any extension fees should be calculated from the mailing date of the advisory action, if any. The total number of claims is unchanged with this reply. No fees are due.

By and with this reply, I hereby request further examination and consideration of this application, with the amendments submitted, described and supported herein.

Very Truly Yours,

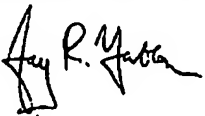


Jay R. Yablon
Registration # 30604

CERTIFICATION OF FACSIMILE TRANSMISSION UNDER 37 C.F.R. 1.8

I hereby certify that this correspondence is being facsimile transmitted to the United States Patent and Trademark Office Fax Number 571-273-8300 on the transmission date of August 31, 2005, pursuant to 37 CFR 1.8.

Name of Person signing this certificate: Jay R. Yablon



(signature)

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